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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

:

In re: : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)

;

Debtors. : (Jointly Administered)

:

CERTIFICATE OF SERVICE

I hereby certify that on April 2, 2007, I caused to be served the Notice of Fourth Application of KPMG LLP, as Tax and Transaction Services Advisors and Advisory and Valuation Services Advisors for the Debtors, for Interim Allowance of Compensation for Professional Services Rendered and for Reimbursement of Actual and Necessary Expenses Incurred from October 1, 2006 through January 31, 2007 upon the persons and entities listed on Exhibit A annexed hereto by causing copies of same to be delivered via e-mail delivery addressed as indicated on the annexed Exhibit A; upon the persons and entities listed on Exhibit B annexed hereto by causing copies of same to be delivered via overnight mail delivery addressed as indicated on Exhibit B.

I hereby certify that on April 2, 2007, I caused to be served the Notice of and Fourth Application of KPMG LLP, as Tax and Transaction Services Advisors and Advisory and

Valuation Services Advisors for the Debtors, for Interim Allowance of Compensation for Professional Services Rendered and for Reimbursement of Actual and Necessary Expenses Incurred from October 1, 2006 through January 31, 2007 upon the persons and entities listed on Exhibit C via overnight mail delivery addressed as indicated on Exhibit C.

I hereby certify that on April 2, 2007, I caused to be served the Notice of and Fourth Application of KPMG LLP, as Tax and Transaction Services Advisors and Advisory and Valuation Services Advisors for the Debtors, for Interim Allowance of Compensation for Professional Services Rendered and for Reimbursement of Actual and Necessary Expenses Incurred from October 1, 2006 through January 31, 2007 upon the person and entity listed on Exhibit D by-hand delivery addressed as indicated on Exhibit D.

Dated: April 3, 2007

New York, NY

KING & SPALDING LLP

/s/ Roberta Trowbridge
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# **EXHIBIT A**

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	610-667-7056		610-667-7706	212-756-2000	212-756-2000	404-885-1500	212-218-5500	617-946-4800	603-627-8139	248-358-2460	212-332-3800	212-332-3800	213-620-1780	213-620-1780	225-757-2185	504-299-2100	860-251-5811	212-643-7000	212-643-7000	203-542-4216	AOA 815 3500
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						Suite 700	Suite 2500	Two Seaport Lane, Suite 300	P.O. Box 3701	Suite 2550	24th Floor	24th Floor	48th Floor	48th Floor	Suite 650	28th Floor				1st Floor	S.::i-c 3100
	280 King of Prussia Road		280 King of Prussia Road 919 Third Avenue	919 Third Avenue	919 Third Avenue	1545 Peachtree Street, N.E.	1270 Avenue of the Americas Suite 2500	World Trade Center East	1000 Elm Street	2000 Town Center	30 Rockefeller Plaza	30 Rockefeller Plaza	333 South Hope Street	333 South Hope Street	5353 Essen Lane	909 Poydras Street	One Constitution Plaza	30 Rockefeller Plaza	30 Rockefeller Plaza	Two Greenwich Plaza	1220 Boochtrop Stroot N E
	Michael Yamoff		Sean M. Handier James T. Bentley	Michael L. Cook	Carol Weiner Levy	Paul M. Baisier, Esq.	bs:		Bruce A. Harwood	Sheldon S. Toll	Eric Waters	Malani J. Sternstein	Theodore A. Cohen	Theresa Wardle	Robert P. Thibeaux	Robert P. Thibeaux	Jennifer L. Adamy	Andrew H. Sherman	Jack M. Zackin	Chaim J. Fortgang	O check of the Manage
	Schiffin & Barroway, LLP		Schiffrin & Barroway, LLP Schutte Roth & Sabel LLP		Schulte Roth & Zabel LLP	Sevfarth Shaw LLP	Seyfarth Shaw LLP	1	Sheehan Phinney Bass + Green Professional Association	Sheldon S. Toll PLLC	Sheppard Mullin Richter & Hampton LLP	Sheppard Mullin Richter & Hampton LLP	Sheppard Mullin Richter & Hampton LLP	Sheppard Mullin Richter & Hampton LLP	Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Shioman & Goodwin I I P	Sills, Cummis Epstein & Gross,	Sills, Cummis Epstein & Gross, P.C.	Silver Point Capital L.P.	0

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	Five Gateway Center	(autoria)	Bridgewater Place	52 East Gay Street	A2 Eact Gay Street	52 Lean Cay Street	TO MESS SELECTION OF SELECTION	SI West Szild Sueet	511 Union Street	511 Union Street	900 Fifth Third Center	2000 Ciffs Third Center	201 Commerce Street	650 Town Center Drive	1925 Century Park East	175 South Third Street	1155 Avenue of the Americas	i	Wachovia Financial Center	555 East Wells Street	401 Congress Avenue	660 Newport Center Drive	660 Newport Center Drive	600 f exington Avenue
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COMPANY	United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union	o primario	Varnum, Kiddenng, Scrimiat & Howlett LLP	Seymour and	r, Seymour and			tell, Lipton, Rosen & Katz Lansden Dortch & Davis,	PLLC Waller Lansden Dortch & Davis,	PLLC			-	Weiland, Golden, Smiley, Wang		lan, Weinberg & Reis Co.,	White & Case II P			Whyte, Hirschboeck Dudek S.C.	Winstead Sechrest & Minick P.C. Berry D. Spears	Winstead Sechrest & Minick P.C. Winthrop Couchot Professional	Winthrop Couchot Professional Comoration	711 CO 8 CO 1100

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Delphi Corporation 2002 List

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Page 22 of 22

# **EXHIBIT B**

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Davis Polk & Wardell	Marlane Melican, Esq.	450 Lexington Avenue	New York	ž	10017

# **EXHIBIT D**

## **EXHIBIT D**

Honorable Robert D. Drain United States Bankruptcy Judge United States Bankruptcy Court Southern District of New York One Bowling Green New York, NY 100004